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PART-IIA

GOVERNMENT OF MEGHALAYA NOTIFICATION

The 21st April, 2020.

No.ERTS (T) 81/2014/Pt/21. In exercise of the powers conferred by Section 3 of the Meghalaya (Sales of Petroleum products including Motor Spirit) Taxation Act, (Assam Act IX of 1956 as adapted and amended by Meghalaya), the Governor of Meghalaya is hereby pleased to modify and revise the rate of tax on goods specified in the Schedule to the Act and to further specify that the rate of tax as indicated below, will come force with effect from 00.00 Hours (Midnight) of 22nd April, 2020.

SI. No.	Description	Rate of Tax	Remarks
1.	Motor Spirit including Petrol (but excluding Motor Spirit used as fuel for Aircrafts, Diesel oil and other internal combustion oil)	31% or ₹ 17.60 per litre whichever is higher	Sales Tax Surcharge at 2% shall be levied only on the ad valorem tax payable
2.	Diesel Oil and other internal combustion oil but excluding Petrol	22.5% or ₹ 12.50 per litre whichever is higher	Sales Tax Surcharge at 2% shall be levied on the ad valorem tax payable

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya, Excise, Registration, Taxation and Stamps Department.